Town of Allport, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

TOWN OF ALLPORT, ARKANSAS
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Financial and Compliance Report

Arkansas

Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Town of Allport, Arkansas Officials and Council Members
Legislative Joint Auditing Committee

A priority of Arkansas Legislative Audit is to assist local government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of local governments, as well as compliance with relevant state laws and observance of good business practices to provide accountability for tax dollars expended to support government operations.

We have performed certain limited procedures with respect to cash basis financial information and compliance with certain state laws and accepted accounting practices for the Town of Allport, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated May 4, 2026. Management of the Town is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The commentary contained in this section relates to the following officials who held office during 2025:

Mayor: Kenneth Raynor
Recorder/Treasurer: Jeremy Allen

We evaluated the Town's compliance with certain state laws concerning general and district court accounting, budgeting, purchasing, and investing and depositing of public funds.

During our evaluation, nothing came to our attention that would warrant disclosure in this report.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local Town government, state executive and oversight management, and other parties as required by Arkansas Code, and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
May 4, 2026
LOM300325

TOWN OF ALLPORT, ARKANSAS
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2025	$ 3,376	$ 1,393
Receipts:		
Property taxes	510	540
Franchise fees	2,829	
Sales taxes	15,395	
Other	544	5
Transfers in		4,895
Total Receipts	19,278	5,440
Disbursements:		
General government	15,224	488
Highways and streets		6,121
Transfers out	4,895	
Total Disbursements	20,119	6,609
Cash Balance, December 31, 2025	$ 2,535	$ 224

Schedule 2

TOWN OF ALLPORT, ARKANSAS
COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

	Street	Community Center Grant	American Rescue Plan Act	Total
Cash Balance, January 1, 2025	$ 910	$ 35	$ 448	$ 1,393
Receipts:				
Property taxes	540			540
Other			5	5
Transfers in	4,860		35	4,895
Total Receipts	5,400		40	5,440
Disbursements:				
General government			488	488
Highways and streets	6,121			6,121
Total Disbursements	6,121		488	6,609
Cash Balance, December 31, 2025	$ 189	$ 35	$ 0	$ 224

TOWN OF ALLPORT, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand accounts.

2. The General Fund column on the Financial Schedules includes the following bank accounts:
   General and Operations Accounts

3. The Municipality's capital assets records are summarized below:

	December 31, 2025
Land	$ 8,000
Buildings	340,000
Equipment	71,575
Total	$ 419,575